

701—26.60(422) Janitorial and building maintenance or cleaning. On and after July 1, 1985, gross receipts from janitorial services and building maintenance and cleaning are subject to tax. “Janitorial services” means the type of cleaning services performed by a janitor in the regular course of duty, whether such services are performed individually, under separate contract, or are included within a general contract to perform a combination of such services. The term includes, but is not limited to, contracts to perform interior window washing, floor cleaning, vacuuming and waxing, the cleaning of interior walls and woodwork, and cleaning of restrooms and furnaces. Also included within the meaning of the term is the movement of furniture and other items of personal property within a building. Persons performing either one or a number of janitorial services are engaged in a business, the gross receipts of which are subject to tax. Therefore, for example, a person engaged only in cleaning the interior windows of a building is engaged in taxable janitorial services.

The gross receipts from services which would otherwise be considered “janitorial” services are not subject to tax if those services are performed in a private residence, including an apartment or multiple housing unit, and the person paying for the services is an occupant of the residence. Such services are more in the nature of “housekeeping” than “janitorial” services and are not taxable.

Cleaning of the exterior walls or windows of any building or any other act performed upon the exterior of a building with the intent to keep the building in good upkeep or condition, other than a repair, is the service of “building maintenance.” Its gross receipts are subject to tax. Excluded from “building maintenance” is any service performed upon the exterior of a building which is a private residence and which is paid for by an occupant of the building.

Janitorial services or building maintenance performed on or in connection with new construction, reconstruction, alteration, expansion or remodeling of structure is exempt from tax. See rule 701—19.13(422,423).

See rule 701—18.43(422,423) for an exemption for written contracts in effect on April 1, 1985.

This rule is intended to implement Iowa Code subsection 422.43(11).